

# Fuel (Excise) Taxes

**TABLE 25A—TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS, 1937-40 TO 2006-07**  
(Taxable volume in thousands)

Fiscal year	Diesel <sup>a</sup> (In gallons)	Alternative Fuels			
		LPG <sup>b</sup> (In gallons)	Alcohol <sup>c</sup> (In gallons)	Kerosene <sup>a</sup> (In gallons)	CNG <sup>d</sup> (In cubic feet)
1	2	3	4	5	6
2006-07 .....	3,075,583	18,523	77	35	6,980,258
2005-06 .....	2,944,034	21,444 <sup>r</sup>	116 <sup>r</sup>	24 <sup>r</sup>	7,315,950 <sup>r</sup>
2004-05 .....	2,887,782	24,555	26	16	4,567,369
2003-04 .....	2,807,061	22,080	38	46	3,419,207
2002-03 .....	2,637,224	14,831	241	13	2,264,298
2001-02 .....	2,663,413	10,962	184	33	2,180,575
2000-01 .....	2,602,395	6,836	97	112	3,574,690
1999-00 .....	2,593,684	9,842	687	41	1,816,964
1998-99 .....	2,349,368	7,948	3,200	87	1,047,553
1997-98 .....	2,350,577	9,269	7,510	175	1,234,730
1996-97 .....	2,254,890	9,606	8,090	426	1,042,480
1995-96 .....	2,152,377 <sup>e</sup>	14,489	6,068	314	316,056
1994-95 .....	2,027,334				
1993-94 .....	1,855,445				
1992-93 .....	1,858,835				
1991-92 .....	1,885,446 <sup>f</sup>				
1990-91 .....	1,737,380				
1989-90 .....	1,896,896				
1988-89 .....	1,788,790				
1987-88 .....	1,760,684				
1986-87 .....	1,667,829				
1985-86 .....	1,525,237				
1984-85 .....	1,466,586				
1983-84 .....	1,424,584				
1982-83 .....	1,257,607				
1981-82 .....	1,185,620				
1980-81 .....	1,179,810				
1979-80 .....	1,162,560				
1978-79 .....	1,104,046				
1977-78 .....	987,855				
1976-77 .....	915,481				
1975-76 .....	827,487				
1974-75 .....	753,064				
1973-74 .....	770,854				
1972-73 .....	735,380				
1971-72 .....	674,292				
1970-71 .....	615,887				
1965-70 .....	2,455,421				
1960-65 .....	1,667,843				
1955-60 .....	1,258,044				
1950-55 .....	841,720				
1945-50 .....	406,708				
1940-45 .....	205,397				
1937-40 .....	38,625				

- a. Effective July 1, 1937, under the Use Fuel Tax Law, a 3-cent per gallon excise tax was collected on diesel and other fuels not subject to the motor vehicle fuel tax.
- b. Effective October 1, 1959, users and vendors of liquefied petroleum gases (LPG) were required to report under the Use Fuel Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- c. Includes ethanol and methanol containing not more than 15 percent gasoline or diesel fuels. Ethanol and methanol became taxable under the Use Fuel Tax Law effective January 1, 1982; they were previously taxed under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- d. Effective January 1, 1971, compressed natural gas (CNG) is taxed under the Use Fuel Tax Law at a rate of 7 cents per 100 cubic feet measured at standard pressure and temperature. Taxable volumes were recorded starting in 1995-96.
- e. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the wholesale level to the terminal rack level.
- f. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.
- r. Revised.